Application of the Balanced Scorecard as a Benchmark for Measuring Performance at RSUD Waluyo Jati, Probolinggo District

Endro Sugiartono, S.E., M.M.,

Septian Teguh Maulana

Study Program Public Sector Accounting
Majoring in Business

ABSTRACT

This study aims to determine the results of performance measurement at Waluyo Jati Regional Public Hospital, Probolinggo Regency using the Balance Scorecard measurement method. Performance measurement with the Balance Scorecard method will describe more comprehensive performance results in the organization. This study is a Qualitative Descriptive study. The data sources used in this study are primary data obtained by distributing questionnaires and secondary data obtained by using financial reports, operational reports, budget realization reports, employee data, patient data. The results of this study indicate that the performance of Waluyo Jati Regional Public Hospital, Probolinggo Regency, measured by the Balance Scorecard method, scored 84 which is included in a very healthy condition with the AA category.

Keyword: performance measurement, performance appraisal, balanced scorecard